



DEPARTMENT OF THE AIR FORCE
AIR FORCE AUDIT AGENCY

24 September 2004

MEMORANDUM FOR SEE DISTRIBUTION

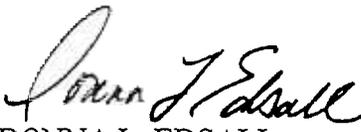
FROM: AFAA/FS
5023 4th Street
March ARB CA 92518-1852

SUBJECT: Audit Subject, 2005 Base Realignment and Closure – Cost of Base Realignment Actions (COBRA) (F2004-FB4000-0095.000)

1. Audit application for the subject audit, which was included in the current fiscal year audit plan, will begin during October 2004 and we expect to complete the audit by January 2005. This is another in a series of audits the Air Force Audit Agency is conducting to validate the Air Force 2005 Base Realignment and Closure process as directed by the Secretary in his memorandum, *2005 Base Realignment and Closure (BRAC 2005)*, 26 November 2002.
2. The overall objective is to evaluate data and processes used in estimating the cost of BRAC actions. Specifically, we will evaluate the:
 - a. Process for summarizing and analyzing data input to the COBRA model.
 - b. Adequacy of supporting documentation and internal controls applied to the process.
3. The primary audit location will be HQ Air Force, including the office of the Air Force Deputy Assistant Secretary (Basing and Infrastructure Analysis) (SAF/IEB) and the BRAC 2005 Division (SAF/IEBB). Other locations (i.e., major commands and bases) may be included and visits to those locations will be coordinated with the respective activities as they become known. Please let us know if a detailed review could potentially impact ongoing or planned deployments, exercises, or other extraordinary activities.
4. To ensure the audit provides useful results we ask that you identify the following:
 - a. Ongoing or planned changes impacting the audit, including any corrective actions planned or in process as a result of management internal control reviews.

b. Names, office symbols, telephone numbers, and e-mail addresses of your points of contact.

5. Please have your staff provide any comments to the Audit Manager, Mr. John Panzullo, AFAA/FSS, March ARB CA 92518-1852; DSN 447-5571; email: John.Panzullo@march.af.mil; by 4 October 2004, with an information copy to SAF/AGA (Pentagon). MAJCOMs and field operating agencies should send a copy of their reply to their AFAA representative.



DONNA L. EDSALL
Assistant Auditor General
(Financial and Systems Audits)

cc:
SAF/FMP (2)
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